

### 3.32.030 Books and records

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#### **3.32.030 – Books and records**

Every operator shall keep separate books or records of his business as an operator so as to show the rents and occupancies taxable under this chapter separately from his transactions not taxable hereunder. If any such operator fails to keep such separate books or records, he shall be liable to tax at the rate designated in Section 3.32.020 hereof upon the entire proceeds from his hotel.

(1995-M-19 : § 1; 1986-M-27 : § 1; 1983-M-17 : § 1 (part); 1982-M-65 : § 1 (part))